IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR

BENCH, JAIPUR.

**

O R D E R

ACTO, FS-Kota
Vs.
M/s. Shah Ram Chandra Rajendra Kumar Jain, B-15, New Grain Mandi, Jodhpur

(S.B. SALES TAX REV. PETITION NO.32/2005)

Date of Order : May 22, 2006.

P R E S E N T

HON'BLE DR.JUSTICE VINEET KOTHARI

Mr. RB Mathur, Sr.Standing Counsel for the petitioner-Revenue.

BY THE COURT:

1. Heard learned counsel at admission stage.

2. This revision petition is directed against the order of Tax Board dated 16.7.2004 upholding the order of D.C. (Appeals) and both the Appellate Authorities concurrently found that though other relevant documents like bill and bilty were found with the vehicle at the time of checking on 22.10.2000, however form No.ST-18A was not found.

3. Indisputably, the assessee submitted the form No. ST-18A subsequently before the assessing authority with the explanation that the said declaration form inadvertently could not be produced at the time of checking.

4. There is no finding of Assessing Authority that any of these documents including form No.ST-18A furnished subsequently was defective, false or forged in any

manner. Since both the Appellate Authorities, the fact finding bodies, have concurrently found that in view of such later production of form No.ST 18-A, there was compliance with the requirement of law, it was not a fit case for imposition of penalty under Sec. 78(5) of the Act.

5. Such finding of facts do not give rise to any question of law so as to require any interference in revisional jurisdiction under Sec. 86 of the Act and no sufficient ground is made out to reject the said explanation of assessee of subsequent production of form No.ST-18A and restoring the penalty in exercise of revisional jurisdiction..

6. Consequently, this revision petition is dismissed. Copy of this order be sent to the respondent-assessee.

(Dr.VINEET KOTHARI),J.

s.rawat/